



State of Vermont
PERMIT AND LICENSE INFORMATION

CIGARETTES AND TOBACCO

**SUMMARY
DESCRIPTION
OF PERMIT**

License to sell cigarettes and tobacco products by Wholesale Dealers and Tobacco Distributors. Use Form CT-5 (Wholesale Cigarette and Tobacco Distributor License Application) at <http://tax.vermont.gov/content/form-ct-5>

A Vermont stamp must be purchased and placed on each package of cigarettes sold in Vermont. Tobacco products sold or shipped to Vermont must be reported and tax paid monthly.

**EXAMPLE OF
ACTIVITY**

Wholesale tobacco sales and distribution; also retailers who purchase other tobacco products from outside Vermont and aren't charged tobacco tax on the product they purchase (e.g. from unlicensed wholesale dealers).

**CRITERIA FOR
JURISDICTION**

Distributing cigarettes and/or tobacco at wholesale level. Importing cigarettes into Vermont for sale.

**INFORMATION
REQUIRED**

(1) Reason for application, (2) Name of owner(s), (3) Name of business, (4) Mailing address (5) Location of business

WEB ADDRESS

<http://tax.vermont.gov/business-and-corp/miscellaneous-taxes#cigarettetax>

**APPLICATION
TIMEFRAME**

Up to two weeks

**ADMINISTERING
AGENCY**

DEPARTMENT OF TAXES
<p>CONTACT: Miscellaneous Tax Section Phone: 802-828-2551 Fax: 802-828-5787 Email: tax.miscellaneousTax@vermont.gov</p> <p>ADDRESS: 133 State Street Montpelier, VT 05633</p>

AUTHORITY

32 V.S.A. Chapter 205

**APPEAL
PROCESS**

Any aggrieved taxpayer may within sixty days, appeal in writing a determination by the Commissioner concerning a notice of deficiency or an assessment of penalty or interest.